particular formalities being necessary to its creation. *Fletcher* v. *Evans,* 140 Mass. 241, 2 N. E. 837. See MINOR, REAL PROP., § 134. Therefore the erection of the building must be prevented, else the company will not be permitted to revoke its implied license. A servient owner may extinguish an easement by performing acts thereon permanently obstructive of the easement under the license or authority of the owner of the easement, for in such case the license is irrevocable if it authorizes acts involving an expenditure, and such expenditure has been made in whole or in part. *Boston & P. R. Corp.* v. *Doherty,* 154 Mass. 314, 28 N. E. 277.

REWARDS—OFFER BY STATUTE—KNOWLEDGE OF OFFER.—The governor, authorized by statute, offered a reward for the arrest and conviction of certain criminals. Plaintiffs complied with the conditions of the reward without knowledge that it had been offered. After learning of the offer, they made demand for the reward and were refused. *Held,* the plaintiffs can recover. *Smith* v. *State* (Nev.), 152 Pac. 512.

On principle and by the weight of authority a reward, offered by a private citizen, is an ordinary contract requiring knowledge of the offer, and acceptance by compliance with its conditions. *Williams* v. *West Chicago Street R. Co.,* 191 Ill. 610, 61 N. E. 456, 85 Am. St. Rep. 278; *Broadnax* v. *Ledbetter,* 100 Tex. 375, 99 S. W. 1111, 9 L. R. A. (N. S.) 1057; *Ensminger* v. *Horn,* 70 Ill. App. 605; also see 2 VA. L. REV. 77. However some very respectable authorities maintain that a previous knowledge of the offer is not necessary for a recovery in such cases; the reward is but a bounty offered in the spirit of liberality, and not as a just equivalent for the service requested. *Eagle* v. *Smith,* 4 Houst. (Del.) 293. But this is not sound, for gratuities or mere promises of a gift do not create legal liability. *Lowe* v. *Bryant,* 32 Ga. 235. It has also been suggested that the real ground for recovery is that the sole purpose of the offerer is to obtain performance of the desired act, which is a condition precedent to the right to recover, and the motive which induced the claimant to perform the services is immaterial; thus prior knowledge is unnecessary. *Dawkins* v. *Sappington,* 26 Ind. 199; *Everman* v. *Hyman,* 26 Ind. App. 165, 28 N. E. 1022, 84 Am. St. Rep. 284. This also seems to be the holding of the English courts. *Williams* v. *Cawardine,* 4 Barn. & Adol. 621. But where there has been only part performance of the conditions before knowledge of the offer, and after learning of the reward the performance is completed, the completion furnishes sufficient consideration for a recovery of the whole. *Hoggard* v. *Dickenson* (Mo.), 165 S. W. 1135.

The courts have attempted to distinguish between cases where the reward is offered by a private citizen and where it is offered by the governor with authority of statute. *The Auditor* v. *Ballard,* 9 Bush. (Ky.) 572; see *Clinton County* v. *Davis,* 162 Ind. 60, 69 N. E. 680, 1 Ann. Cas. 282. *Contra, Smith* v. *Vernon County,* 188 Mo. 501, 87 S. W. 949, 70 L. R. A. 59. This distinction is based on grounds of public policy, as it is to the interest of the state for its citizens to know that whoever prevents the final escape of a fugitive from justice will entitle himself to whatever reward it may offer. *The Auditor* v. *Ballard, supra.* Where

the reward is offered in accordance with the law by the governor a legal right might be given by law without the aid of contract. See *Broadnax* v. *Ledbetter, supra.*

SPECIFIC PERFORMANCE — CORPORATE STOCK — RIGHTS OF VENDOR. — The defendant agreed to purchase from the plaintiff certain shares of corporate stock having no market value. Upon his refusal to perform, the plaintiff brought suit for specific performance. *Held,* the plaintiff is entitled to specific performance. *U. S. Fire Apparatus Co.* v. *Baker Machine Co.* (Del. Ch.), 95 Atl. 294. See NOTES, p. 140.

TAXATION—DISCRIMINATION—EQUITABLE RELIEF.—A taxpayer who was willfully discriminated against, not by the overvaluation of his own property but by the undervaluation of the property of other taxpayers, having tendered the part admitted to be legal, sought to enjoin the collection of the discriminatory portion of the tax. *Held,* the injunction is granted. *Ute Creek Ranch Co.* v. *McBride* (N. M.), 150 Pac. 52.

A suit in equity will not lie to restrain the collection of a tax on the sole grounds of discrimination, illegality, or unconstitutionality. There must be some special circumstance to bring the case within one of the recognized sources of equity jurisdiction, as fraud, multiplicity of suits, or removal of the cloud on the title to real estate. *Dows* v. *City of Chicago,* 11 Wall. 108; *Shelton* v. *Platt,* 139 U. S. 591; *Boise Artesian Water Co.* v. *Boise,* 213 U. S. 276; *Heywood* v. *City of Buffalo,* 14 N. Y. 534. For the general state of the authority in federal and state courts concerning equitable relief from the collection of illegal or unconstitutional state or municipal taxes, see 1 VA. L. REV. 87. But injunction has been held a proper remedy to defeat the collection of the fraudulent and intentionally discriminatory portion of a tax. *Atchison T. & S. F. Ry. Co.* v. *Sullivan* (C. C. A.), 173 Fed. 456; *Taylor* v. *Louisville & N. R. Co.* (C. C. A.), 88 Fed. 350; *Chicago, etc., Ry. Co.* v. *Board, etc., of Republic County* (C. C. A.), 67 Fed. 411. See *Cummings* v. *National Bank,* 101 U. S. 153. In such cases, however, the fraud must be alleged and set out in the bill for an injunction. *Star Milling Co.* v. *Board of Councilmen* (Ky.), 125 S. W. 1051.

Fraud, necessary to give equitable relief against the collection of a discriminatory tax, may be implied. As in the case of a systematic rule of assessment which necessarily discriminates against a class of taxpayers or individuals in a class. *First National Bank* v. *Treasurer,* 25 Fed. 749. And where there is an habitual violation of a constitutional guaranty of uniform laws, by an unequal assessment of property, there is a presumption of fraud. *Taylor* v. *Louisville, etc., R. Co., supra.* It seems that a prima facie presumption of fraud also arises, where the overvaluation is so erroneously excessive as to be out of the reason of the average man; and that, unless the presumption be overcome equity will enjoin. See *Keokuk, etc., Bridge Co.* v. *People,* 161 Ill. 514, 44 N. E. 206; also *Hotel Co.* v. *Lieb,* 83 Ill. 602. But a suit in equity will not lie to enjoin the collection of the discriminatory portion of a tax on the sole ground of errors in judgment or honestly indiscreet unequal